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EXTRAORDINARY

PART II—Section 1

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## MINISTRY OF LAW

*New Delhi, the 30th January 1956*

### THE SALES TAX LAWS VALIDATION ORDINANCE, 1956

No. 3 OF 1956

Promulgated by the President in the Seventh Year of the Republic of India.

An Ordinance to validate laws of States imposing, or authorising the imposition of, taxes on the sale or purchase of goods in the course of inter-State trade or commerce.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. (1) This Ordinance may be called the Sales Tax Laws Validation Ordinance, 1956. Short title and commencement.  
Validation of State laws imposing, or authorising the imposition of, tax on sale or purchase of goods in the course of inter-State trade or commerce.  
(2) It shall come into force at once.
2. Notwithstanding any judgment, decree or order of any court, no law of a State, in so far as it imposes, or authorises the imposition of, a tax on the sale or purchase of any goods where such sale or purchase took place in the course of inter-State trade or commerce during the period between the 1st day of April, 1951, and the 6th day of September, 1955, shall be deemed to be invalid or ever to have been invalid merely by reason of the fact that such sale or purchase took place in the course of inter-State trade or commerce; and all such taxes levied or collected or purporting to have been

levied or collected during the aforesaid period shall, notwithstanding any defect in, or invalidity of, the enactment under which the tax was levied or collected, be deemed always to have been validly levied or collected as if this Ordinance were in force on the date on which such tax was levied or collected.

*Explanation.*—In this section, “law of a State” includes any law made by the Legislative Assembly of a State specified in Part C of the First Schedule to the Constitution and any notification issued in exercise of the powers conferred by section 2 of the Part C States 30 of 1950. (Laws) Act, 1950.

**RAJENDRA PRASAD,**  
*President.*

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**K. V. BHANDARKAR,**  
*Secy. to the Govt. of India.*